GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)- exempting intra-state supply of gold by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" – Notification - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 23 Dated: 18-01-2019

Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/ GST/74/2015, dated 27.12.2018.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:21-01-2019.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (Act No.51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-l, to a registered person (herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017, subject to following conditions, namely:-

i. the Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-l.

ii. the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.

iii. wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

PTO

(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O.3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i),*vide*, number G. S. R. 785 (E), dated the 30th June, 2017;

(d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall be deemed to have come into force with effect on and from the 1st January, 2019.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr.D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER